

# **CALIFORNIA FRANCHISE TAX BOARD**

Internal Procedures Manual  
Water's Edge Manual

Rev.: September 2001

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## **EXHIBIT 4C**

### **Article 5\_Section 826**

Upon request of the board, a person shall submit a property statement pertaining to any state-assessed property owned, claimed, possessed, used, controlled, or managed by him, in the form prescribed by the board.

(a) The statement shall be made under oath and filed with the board.

(b) In the case of a corporation, the property statement shall be signed either by an officer of the corporation or an employee or agent who has been designated in writing by the board of directors to sign such statement on behalf of the corporation.